

104TH CONGRESS
1ST SESSION

S. 107

To amend the Internal Revenue Code of 1986 to allow a deduction for travel expenses of certain loggers.

IN THE SENATE OF THE UNITED STATES

JANUARY 4, 1995

Mr. DASCHLE introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to allow a deduction for travel expenses of certain loggers.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. DEDUCTION FOR TRAVEL EXPENSES OF CER-**
4 **TAIN LOGGERS.**

5 (a) IN GENERAL.—Section 162 of the Internal Reve-
6 nue Code of 1986 (relating to trade or business expenses)
7 is amended by redesignating subsection (o) as subsection
8 (p) and by inserting after subsection (n) the following new
9 subsection:

1 “(o) SPECIAL TRAVEL EXPENSE RULES FOR
2 LOGGERS.—

3 “(1) IN GENERAL.—Notwithstanding subsection
4 (a)(2) and section 262, in the case of an individual,
5 there shall be allowed as a deduction under this sec-
6 tion an amount equal to the travel expenses of such
7 individual in connection with the trade or business
8 of logging (including the miles to and from such in-
9 dividual’s home).

10 “(2) TRADE OR BUSINESS OF LOGGING.—For
11 purposes of this section, the term ‘trade or business
12 of logging’ means the trade or business of the cut-
13 ting and skidding of timber.”

14 (b) EFFECTIVE DATE.—The amendments made by
15 subsection (a) shall apply to taxable years beginning after
16 December 31, 1994.

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